IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

TUESDAY, THE 31ST JULY 2007 / 9TH SRAVANA 1929

WP(C).No. 12009 of 2007(D)

PETITIONER:

MR.GEORGE ABRAHAM, AGED 38 YEARS,
S/O.SCARIA GEORGE, KANCHANATHU HOUSE,
ANGADI VILLAGE, NELLICKAMON P.O., RANNY.

BY ADV. SRI.T.R.BALAKRISHNAN

RESPONDENTS:

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1. STATE OF KERALA REPRESENTED BY THE
SECRETARY, DEPARTMENT OF TAX, SECRETARIAT,
THIRUVANANTHAPURAM.

2. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, KOLLAM.

3. THE SALES TAX OFFICER,
DEPARTMENT OF COMMERCIAL TAXES,
RANNY.

BY ADV. SHRI.C.K.GOVINDAN, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 31/07/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C) No. 12009/2007

APPENDIX

PETITIONER'S EXHIBITS

P1 : COPY OF THE ASSESSMENT ORDER FOR THE A.Y.2001-02 DATED 30/01/07 ISSUED BY THE 3RD RESPONDENT.

P2 : COPY OF THE ASSESSMENT ORDER FOR THE A.Y.2002-03 DATED 30/01/07 ISSUED BY THE 3RD RESPONDENT.

P3 : COPY OF THE ASSESSMENT ORDER FOR THE A.Y.2003-04 DATED 30/01/07 ISSUED BY THE 3RD RESPONDENT.

P4 : COPY OF THE APPEAL FILED BY THE PETITIONER FOR THE A.Y.01-02 BEFORE THE 2ND RESPONDENT.

P4(a) : COPY OF THE APPEAL FILED BY THE PETITIONER FOR THE A.Y.02-03 BEFORE THE 2ND RESPONDENT.

P4(b) : COPY OF THE APPEAL FILED BY THE PETITIONER FOR THE A.Y.03-04 BEFORE THE 2ND RESPONDENT.

// TRUE COPY //

PA TO JUDGE.

jg

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 12009 of 2007

Dated, this the 31st day of July, 2007

J U D G M E N T

This Court vide order dated 04/05/2007 granted stay against recovery proceedings on payment of Rs. 60,000/- within six weeks from the date of order. Learned counsel for the petiitoner submitted that on account of financial difficulty, petitioner could not make the payment. However, petitioner is presently ready to remit amount. In the circumstances, this writ petition is disposed of granting stay against recovery of arrears of sales tax due for the three assessment years, i.e. 2001-02, 2002-03 & 2003-04, till disposal of the appeals on petitioner remitting Rs. 60,000/- earlier ordered by this Court within 10 days from now. The appellate authority is directed to take up the appeals out of turn and dispose of the same within three months from the date of making payment as above. If payment is not made, entire demand can be recovered during pendency of the appeals and in that case appeals will be disposed of in the usual course.

(C.N.RAMACHANDRAN NAIR, JUDGE)

jg